



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

---

নং 295 দিশপুৰ, বুধবাৰ, 5 জুলাই, 2023, 14 আশাৰ, 1945 (শক)  
No. 295 Dispur, Wednesday, 5th July, 2023, 14th Ashadha, 1945 (S. E.)

---

GOVERNMENT OF ASSAM  
ORDERS BY THE GOVERNOR  
LEGISLATIVE DEPARTMENT : : : LEGISLATIVE BRANCH

## NOTIFICATION

The 5th July, 2023

**No. LGL.179/2017/178.**— The following Ordinance of the Assam Legislative Assembly which was promulgated by the Governor of Assam on 3rd July, 2023 is hereby published for general information.

**ASSAM ORDINANCE NO. V OF 2023  
THE ASSAM GOODS AND SERVICES TAX  
(AMENDMENT) ORDINANCE, 2023**

## AN ORDINANCE

to amend the Assam Goods and Services Tax Act, 2017.

WHEREAS, the Legislative Assembly of the State of Assam is not in session and the Governor of Assam is satisfied that circumstances exist which render it necessary for him to take immediate action for amending the Assam Goods and Services Tax Act, 2017, hereinafter referred to as the principal Act;

**Assam  
Act  
XXVIII  
of 2017**

Now, therefore, in exercise of the powers conferred by clause (1) of Article 213 of the Constitution of India, the Governor of Assam is pleased to promulgate, in the Seventy-fourth Year of the Republic of India, the following Ordinance, namely: -

**Short title and  
commencement**

1. (1) This Act may be called the Assam Goods and Services Tax (Amendment) Ordinance, 2023.
- (2) It extends to the whole of Assam.
- (3) Save as otherwise provided, the provisions of this Ordinance shall come into force on such date as the Government may, by notification in the Official Gazette, appoint:

Provided that different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.

**Amendment  
of section 10**

2. In the principal Act, in section 10, —
  - (a) in sub-section (2), in clause (d), the words "goods or" shall be omitted;
  - (b) in sub-section (2A), in clause (c), the words "goods or" shall be omitted.

**Amendment  
of section 16**

3. In the principal Act, in section 16, in sub-section (2),—
  - (i) in the second proviso, for the words "added to his output tax liability, along with interest thereon", the words and figures "paid by him along with interest payable under section 50" shall be substituted;
  - (ii) in the third proviso, in second line, in between the words "made by him", and "of the amount", the words "to the supplier" shall be inserted.

**Amendment  
of section 17**

4. In the principal Act, in section 17, —

- (a) in sub-section (3), in the Explanation, in fourth line, for the words and figure "except those specified in paragraph 5 of the said Schedule", the following shall be substituted, namely:—

"except,—

- (i) the value of activities or transactions specified in paragraph 5 of the said Schedule; and
- (ii) the value of such activities or transactions as may be prescribed in respect of clause (a) of paragraph 8 of the said Schedule.";

- (b) in sub-section (5), after clause (f), the following clause shall be inserted, namely:—

"(fa) goods or services or both received by a taxable person, which are used or intended to be used for activities relating to his obligations under corporate social responsibility referred to in section 135 of the Companies Act, 2013;"

**Central  
Act 18  
of 2013**

**Amendment  
of section 23**

5. In the principal Act, in section 23, for sub-section (2) the following shall be substituted and it shall be deemed to have been come into force on the 1st day of July, 2017, namely:—

"(2) Notwithstanding anything to the contrary contained in sub-section (1) of section 22 or section 24, of the Act the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be mentioned, therein, specify the category of persons who may be exempted from obtaining registration under this Act."

**Amendment  
of section 30**

6. In the principal Act, in section 30, in sub-section (1), —

- (a) in fourth line, for the words "the prescribed manner within thirty days from the date of service of the cancellation order.", the words "such manner, within such time and subject to such conditions and restrictions, as may be prescribed." shall be substituted;

(b) the proviso shall be deleted.

**Amendment  
of section 37**

7. In the principal Act, in section 37, after sub-section (4), the following new sub-section shall be inserted, namely:—

"(5) A registered person shall not be allowed to furnish the details of outward supplies under sub-section (1) for a tax period after the expiry of a period of three years from the due date of furnishing the said details:

Provided that the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, allow a registered person or a class of registered persons to furnish the details of outward supplies for a tax period under sub-section (1), even after the expiry of the said period of three years from the due date of furnishing the said details."

**Amendment  
of section 39**

8. In the principal Act, in section 39, after sub-section (10), the following sub-section shall be inserted, namely:—

"(11) A registered person shall not be allowed to furnish a return for a tax period after the expiry of a period of three years from the due date of furnishing the said return:

Provided that the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, allow a registered person or a class of registered persons to furnish the return for a tax period, even after the expiry of the said period of three years from the due date of furnishing the said return."

**Amendment  
of section 44**

9. In the principal Act, in section 44, the existing provision shall be numbered as sub-section (1) thereafter and after sub-section (1) as so numbered, the following new sub-section shall be inserted, namely:—

"(2) A registered person shall not be allowed to furnish an annual return under sub-section (1) above for a financial year after the expiry of a period of three years from the due date of furnishing the said annual return:

Provided that the Government may, on the recommendations of the Council, by notification, and subject to such conditions and restrictions as may be specified therein, allow a registered person or a class of registered persons to furnish an annual return for a financial year under sub-section (1), even after the expiry of the said period of three years from the due date of furnishing the said annual return."

**Amendment  
of section 52**

10. In the principal Act, in section 52, after sub-section (14), the following new sub-section shall be inserted, namely:—

"(15) The operator shall not be allowed to furnish a statement under sub-section (4) after the expiry of a period of three years from the due date of furnishing the said statement:

Provided that the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, allow an operator or a class of operators to furnish a statement under sub-section (4), section even after the expiry of the said period of three years from the due date of furnishing the said statement."

**Amendment  
of section 54**

11. In the principal Act, in section 54, in sub-section (6), the words "excluding the amount of input tax credit provisionally accepted," appearing in between the word "so claimed" and "in such" shall be deleted.

**Amendment  
of section 56**

12. In the principal Act, in section 56, for the words "from the date immediately after the expiry of sixty days from the date of receipt of application under the said sub-section till the date of refund of such tax", appearing in between the word "refund" and punctuation mark" the words "for the period of delay beyond sixty days from the date of receipt of such application till the date of refund of such tax, to be computed in such manner and subject to such conditions and restrictions as may be prescribed" shall be substituted.

**Amendment  
of section 62**

13. In the principal Act, in section 62, in sub-section (2),—
- (a) in first line, for the words "thirty days", appearing in between the words within and "of the" the words "sixty days" shall be substituted;
- (b) for the punctuation mark ":", appearing at the end, the punctuation mark "—" shall be substituted and thereafter the following new proviso shall be inserted, namely:—

"Provided that where the registered person fails to furnish a valid return within sixty days of the service of the assessment order under sub-section (1), he may furnish the same within a further period of sixty days on payment of an additional late fee of one hundred rupees for each day of delay beyond sixty days of the service of the said assessment order and in case he furnishes valid return within such extended period, the said assessment order shall be deemed to have been withdrawn, but the liability to pay interest under sub-section (1) of section 50 or to pay late fee under section 47 shall continue."

**Amendment of  
section 109**

14. In the principal Act, for section 109, the following shall be substituted, namely:—

**"Constituti  
on of  
Appellate  
Tribunal  
and  
Benches  
thereof.**

109. Subject to the provisions of this Chapter, the Goods and Services Tax Tribunal constituted under the Central Goods and Services Tax Act, 2017 shall be the Appellate Tribunal for hearing appeals against the orders passed by the Appellate Authority or the Revisional Authority under this Act."

**Central  
Act No.  
2017**

Omission of sections 110 and 114	15.	In the principal Act, section 110 and section 114 shall be omitted.
Amendment of section 117	16.	In the principal Act, in section 117, — (a) in sub-section (1), for the words “State Bench or Area Benches”, the words “State Benches” shall be substituted; (b) in sub-section (5), in clauses (a) and (b), for the words “State Bench or Area Benches”, the words “State Benches” shall be substituted.
Amendment of section 118	17.	In the principal Act, in section 118, in sub-section (1), in clause (a), first line for the words “National Bench or Regional Bench”, appearing in between the words, the words “by the” and of the “Principal Bench” shall be substituted.
Amendment of section 119	18.	In the principal Act, in section 119, — (i) in third line, for the words “National or Regional Benches”, appearing in between the word “by the” and “of the” the words “Principal Bench” shall be substituted; (b) In fifth line, for the words “State Bench or Area Benches”, appearing in between the word “the state” and “of the” the words “State Benches” shall be substituted.
Amendment of section 122	19.	In the principal Act, in section 122, after sub-section (1A), the following new sub-section shall be inserted, namely:— “(1B) Any electronic commerce operator who— shall be liable to pay a penalty of ten thousand rupees, or an amount equivalent to the amount of tax involved had such supply been made by a registered person other than a person paying tax under section 10, whichever is higher.”. (i) allows a supply of goods or services or both through it by an unregistered person other than a person exempted from registration by a notification issued under this Act to make such supply; (ii) allows an inter-State supply of goods or services or both through it by a person who is not eligible to make such inter-State supply; or (iii) fails to furnish the correct details in the statement to be furnished under sub-section (4) of section 52 of any outward supply of goods effected through it by a person exempted from obtaining registration under this Act,
Amendment of section 132	20.	In the principal Act, in section 132, in sub-section (1),— (i) clauses (g), (j) and (k) shall be omitted;

(ii) in clause (l), in second line, for the words, brackets and letters "clauses (a) to (k)", the words, brackets and letters "clauses (a) to (f) and clauses (h) and (i)" shall be substituted;

(a) in sub-clause (iii), in first line, for the words "any other offence", appearing in between the words, "case of" and "where the" the words, brackets and letter "an offence specified in clause (b)," shall be substituted;

(b) in sub-clause (iv), in second line, the words, brackets and letters "or clause (g) or clause (j)" shall be omitted.

**Amendment  
of section 138**

**21.** In the principal Act, in section 138,—

(i) in sub-section (1), in the first proviso,—

(a) for clause (a), the following clause shall be substituted, namely:—

"(a) a person who has been allowed to compound once in respect of any of the offences specified in clauses (a) to (f), (h), (i) and (l) of sub-section (1) of section 132;"

(b) clause (b) shall be omitted;

(c) for clause (c), the following clause shall be substituted, namely:—

"(c) a person who has been accused of committing an offence under clause (b) of sub-section (1) of section 132;"

(d) clause (e) shall be omitted;

(ii) in sub-section (2), for the words "ten thousand rupees or fifty per cent. of the tax involved, whichever is higher, and the maximum amount not being less than thirty thousand rupees or one hundred and fifty per cent. of the tax, whichever is higher", appearing in between the words "less than" and punctuation mark "." the words "twenty-five per cent. of the tax involved and the maximum amount not being more than one hundred per cent. of the tax involved" shall be substituted.

**Insertion of  
new section  
158A**

**22.** In the principal Act, after section 158, the following new section shall be inserted, namely:—

**"Consent based sharing of information furnished by taxable person.** 158A.(1) Notwithstanding anything contained in sections 133, 152 and 158, the following details furnished by a registered person may, subject to the provisions of sub-section (2), and on the recommendations of the Council, be shared by the common portal with such other systems as



may be notified by the Government, in such manner and subject to such conditions as may be prescribed, namely:—

- (a) particulars furnished in the application for registration under section 25 or in the return filed under section 39 or under section 44;
  - (b) the particulars uploaded on the common portal for preparation of invoice, the details of outward supplies furnished under section 37 and the particulars uploaded on the common portal for generation of documents under section 68;
  - (c) such other details as may be prescribed.
- (2) For the purposes of sharing details under sub-section (1), the consent shall be obtained, of—
- (a) the supplier, in respect of details furnished under clauses (a), (b) and (c) of sub-section (1); and
  - (b) the recipient, in respect of details furnished under clause (b) of sub-section (1), and under clause (c) of sub-section (1) only where such details include identity information of the recipient,
- in such form and manner as may be prescribed.
- (3) Notwithstanding anything contained in any law for the time being in force, no action shall lie against the Government or the common portal with respect to any liability arising consequent to information shared under this section and there shall be no impact on the liability to pay tax on the relevant supply or as per the relevant return."

**GULAB CHAND KATARIA**  
GOVERNOR OF ASSAM

**GEETANJALI DAS SAIKIA,**  
Secretary to the Government of Assam,  
Legislative Department, Dispur, Guwahati-6.